Amendments to the claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of claims:

Claims 1-21 (canceled)

Claim 22 (new): A finishing machine for finishing a work surface, comprising:

a frame; and

at least two finishing units supported by the frame, each of the finishing units configured to be tilted relative to the frame.

Claim 23 (new): The finishing machine of claim 22, wherein the finishing units are individually tiltable relative to the frame.

Claim 24 (new): The finishing machine of claim 22, further comprising a plurality of working discs rotatably mounted on each of the finishing units.

Claim 25 (new): The finishing machine of claim 22, further comprising an actuating mechanism for adjusting a position of at least one of the finishing units relative to the frame.

Claim 26 (new): The finishing machine of claim 22, wherein the finishing units are tiltable relative to the frame about respective axes that are substantially parallel to the work surface.

Claim 27 (new): The finishing machine of claim 22, wherein the finishing units are tiltably connected to the frame by a plurality of holders, at least one of the holders corresponding to each of the finishing units.

Claim 28 (new): The finishing machine of claim 27, wherein each of the holders is connected to the frame by at least one hinge.

Claim 29 (new): The finishing machine of claim 28, wherein each of the finishing units is provided with an actuating mechanism for adjusting a degree of tilting of the finishing unit relative to the frame.

Claim 30 (new): The finishing machine of claim 22, wherein the finishing units are pivotally connected to the frame by a plurality of holders, at least one of the holders corresponding to each of the finishing units.

Claim 31 (new): The finishing machine of claim 22, further comprising a plurality of motors, each of the motors operably connected to one of the finishing units.

Claim 32 (new): The finishing machine of claim 31, further comprising a plurality of working discs operably associated with each of the finishing units, each of the working discs being driven by one of the motors.

Claim 33 (new): The finishing machine of claim 32, wherein each of the working discs is provided with a plurality of finishing elements.

Claim 34 (new): The finishing machine of claim 32, wherein the working discs rotate in a plane substantially parallel to the work surface.

Claim 35 (new): The finishing machine of claim 22, wherein the finishing machine comprises three finishing units.

Claim 36 (new): The finishing machine of claim 35, wherein the three finishing units produce respective finishing traces along the work surface, and the finishing traces of at least two of the finishing units substantially overlap each other.

Claim 37 (new): The finishing machine of claim 36, wherein the three finishing units include a first finishing unit mounted forward of second and third finishing units, such that the finishing traces of the second and third finishing units substantially overlap the finishing trace of the first finishing unit.

Claim 38 (new): The finishing machine of claim 37, wherein the three finishing units are mounted substantially symmetrically about a center axis of the finishing machine.

Claim 39 (new): The finishing machine of claim 37, further comprising a supporting frame mounted forward of the frame, wherein the three finishing units are mounted on the supporting frame.

Claim 40 (new): The finishing machine of claim 22, wherein the finishing units are configured to carry out at least one of grinding, polishing, and machining of the work surface.

Claim 41 (new): A finishing machine for finishing a work surface, comprising:

a frame;

at least two finishing units supported by the frame, each of the finishing units configured to be tilted relative to the frame; and

a plurality of working discs rotatably mounted on each of the finishing units.

Claim 42 (new): The finishing machine of claim 41, wherein at least one of the finishing units is tiltable such that the working discs form an angle of between about 45° to 90° relative to the work surface.

Claim 43 (new): The finishing machine of claim 41, further comprising a plurality of holders for rotatably or tiltably mounting the finishing units relative to the frame.

Claim 44 (new): The finishing machine of claim 41, wherein each of the finishing units is provided with an actuating mechanism for adjusting a degree of tilting of each finishing unit relative to the frame.

Claim 45 (new): The finishing machine of claim 41, wherein the finishing units produce respective finishing traces along the work surface, and the finishing traces of at least two of the finishing units substantially overlap each other.

Claim 46 (new): A method for finishing a work surface, comprising the steps of:

providing a frame with at least two finishing units, the finishing units configured to be tilted relative to the frame;

providing a plurality of working discs rotatably mounted on each of the finishing units; and

positioning the finishing units such that the working discs substantially engage the work surface.

Claim 47 (new): The method of claim 45, further comprising the step of adjusting the finishing units such that the working discs are substantially out of engagement with the work surface.

Claim 48 (new): The method of claim 45, wherein the at least two finishing units produce respective finishing traces on the work surface.

Claim 49 (new): The method of claim 47, wherein the finishing traces of at least two of the finishing units substantially overlap each other.